

All Souls Unitarian Universalist Church
Statement of Financial Position
As of May 31, 2015

	<u>May 31, 15</u>	
ASSETS		
Current Assets		
Checking/Savings		
1001 · Checking	36,553.41	
1003 · Petty Cash	250.00	
1005 · Simpson House Receipts	12,039.64	
1006 · TD Ameritrade Brokerage	51.69	
Total Checking/Savings	<u>48,894.74</u>	
Total Current Assets	<u>48,894.74</u>	
Accounts Receivable		
11000 · Employee Pay Advance	0.00	
Total Accounts Receivable	<u>0.00</u>	
Total Current Assets	<u>48,894.74</u>	48,894.74
Endowment Assets as of March 31, 2015	<u>1,551,825.00</u>	
TOTAL ASSETS	<u><u>1,600,719.74</u></u>	
LIABILITIES & NET ASSETS		
Liabilities		
Current Liabilities		
2002 - Reading Circles Program	849.59	
2003 - Simpson House Deposits	61,500.94	
Total Current Liabilities	62,350.53	<u>62,350.53</u>
Long Term Liabilities		-13,455.79 Note 1
2201 · Note Payable - due 2018	190,383.59	
Total Long Term Liabilities	190,383.59	190,383.59
Total Liabilities	<u>252,734.12</u>	
Net Assets		
Designated Funds - Endowment	1,551,825.00	
Designated Funds - see detail page	46,685.38	
Undesignated Funds	-221,723.85	-221,723.85
YTD Net Receipts/Disbursements	-28,800.91	
Total Net Assets	<u><u>1,347,985.62</u></u>	<u><u>-31,340.26</u></u> Note 2
TOTAL LIABILITIES & NET ASSETS	<u><u>1,600,719.74</u></u>	

Note 1 **Net Working Capital = Current Assets - Current Liabilities**
 Short term management target: \$15,000 Net Working Capital

Note 2 **Net Undesignated Funds = Total Undesignated Funds balance - Outstanding Loan amount**
 Long term management target: positive balance

All Souls Unitarian Universalist Church
Statement of Designated Funds
As of May 31, 2015

	<u>May 31, 15</u>
2100 · Designated Funds	
2110 · Programs/Inst	
2112 · Music Program	5,750.00
2113 · Lay Leadership Fund	1,444.36
2116 · Religious Education Funds	93.42
2119 · Intern Support Fund	550.11
Total 2110 · Programs/Inst	<u>7,837.89</u>
2120 · Groups	
2121 · Youth Trip	3,737.64
2122 · Coffee House	106.49
2123 · Men's Group	1,369.94
2125 · Participation Fund	1,591.93
2127 · Summer Camp	47.56
2131 · Guatemala Dreams	25.00
Total 2120 · Groups	<u>6,878.56</u>
2150 · Social Justice	
2153 · Green Sanctuary	2,443.11
2157 · Emergency Assistance Fund	931.00
Total 2150 · Social Justice	<u>3,374.11</u>
2170 · Special Events	
2172 · Collections & Transfers	2,619.15
Total 2170 · Special Events	<u>2,619.15</u>
2180 · Other Church Funds	
2181 · Maintenance Reserve	4,799.79
2182 · Simpson House Renovation	21,175.88
Total 2180 · Other Church Funds	<u>25,975.67</u>
Total 2100 · Designated Funds	<u>46,685.38</u>

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014 through May 2015

	TOTAL						
	May 15	Budget	\$ Over Budget	Jul '14 - May 15	Budget	\$ Over Budget	Working Budget
Income							
3000 · Income							
3100 · Donations							
3101 · Pledges	22,315.36	24,583.00	-2,267.64	267,735.93	270,417.00	-2,681.07	295,000
3102 · New Pledges	0.00	417.00	-417.00	0.00	4,583.00	-4,583.00	5,000
3103 · Forum/Odyssey/Documentary	219.98	208.00	11.98	3,661.84	2,292.00	1,369.84	2,500
3104 · Sunday Service Collection	639.99	833.00	-193.01	6,670.43	9,167.00	-2,496.57	10,000
3105 · Contributions	2,879.26	1,500.00	1,379.26	19,409.42	16,500.00	2,909.42	18,000
3106 · Unpledged Donations	0.00	0.00	0.00	0.00	0.00	0.00	0
3107 · Social Justice Collection	982.74	982.74	0.00	4,841.91	4,841.91	0.00	5,000
3108 · Memorial Gifts	50.00	250.00	-200.00	2,200.00	2,750.00	-550.00	3,000
Total 3100 · Donations	27,087.33	28,773.74	-1,686.41	304,519.53	310,550.91	-6,031.38	338,500
3200 · Rental Income							
3201 · Church Rentals	2,557.50	1,250.00	1,307.50	19,418.75	13,750.00	5,668.75	15,000
3205 · Simpson House	0.00	0.00	0.00	0.00	0.00	0.00	40,000
Total 3200 · Rental Income	2,557.50	1,250.00	1,307.50	19,418.75	13,750.00	5,668.75	55,000
3300 · Fundraising							
3302 · Auction	300.00	3,000.00	-2,700.00	24,143.22	26,000.00	-1,856.78	26,000
3306 · Unplaza Art Fair	0.00	0.00	0.00	4,238.24	4,000.00	238.24	4,000
3307 · Music & RE	3,228.38	833.00	2,395.38	13,746.92	9,167.00	4,579.92	10,000
3309 · Social Justice Fundraising	0.00	0.00	0.00	25.00	0.00	25.00	0
3310 · Other Fundraising	408.82	417.00	-8.18	5,200.57	4,583.00	617.57	5,000
Total 3300 · Fundraising	3,937.20	4,250.00	-312.80	47,353.95	43,750.00	3,603.95	45,000
3400 · Other Income							
3401 · Miscellaneous Income	0.00	42.00	-42.00	687.73	458.00	229.73	500
3402 · Coffee & Snacks	195.52	208.00	-12.48	2,598.61	2,292.00	306.61	2,500
3403 · Bookshop	5.00	17.00	-12.00	371.03	183.00	188.03	200
3404 · Recycling	0.00	17.00	-17.00	0.00	183.00	-183.00	200
3405 · Endowment Distribution	0.00	0.00	0.00	41,050.00	41,050.00	0.00	41,050
3407 · Investment Income	0.00	8.00	-8.00	717.15	92.00	625.15	100
3410 · Endowment Grant	0.00	0.00	0.00	10,000.00	10,000.00	0.00	20,000
3421 · Additional Funding	0.00	1,341.17	-1,341.17	0.00	14,752.83	-14,752.83	16,094
Total 3400 · Other Income	200.52	1,633.17	-1,432.65	55,424.52	69,010.83	-13,586.31	80,644
Total 3000 · Income	33,782.55	35,906.91	-2,124.36	426,716.75	437,061.74	-10,344.99	519,144
Total Income	33,782.55	35,906.91	-2,124.36	426,716.75	437,061.74	-10,344.99	519,144

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014 through May 2015

	TOTAL						Working Budget
	May 15	Budget	\$ Over Budget	Jul '14 - May 15	Budget	\$ Over Budget	
Expense							
4000 · Personnel Expenses							
4100 · Senior Minister							
4110 · Minister Salary	7,133.34	7,133.34	0.00	78,466.74	78,466.75	-0.01	85,600
4112 · Minister FICA	545.70	545.70	0.00	6,002.62	6,002.64	-0.02	6,548
4113 · Minister Expenses	1,818.00	713.00	1,105.00	7,975.18	7,843.00	132.18	8,560
4115 · Minister Life & Disability	256.26	128.13	128.13	1,409.43	1,409.43	0.00	1,538
4118 · Minister Pension	713.35	713.35	0.00	7,846.85	7,846.85	0.00	8,560
Total 4100 · Senior Minister	10,466.65	9,233.52	1,233.13	101,700.82	101,568.67	132.15	110,806
4200 · Staff							
4201 · Staff Salaries	16,687.41	17,010.00	-322.59	191,222.41	187,110.00	4,112.41	204,120
4202 · Staff FICA	1,064.21	1,040.00	24.21	11,523.20	11,440.00	83.20	12,478
4215 · Staff Life & Disability	320.26	222.00	98.26	1,601.30	2,442.00	-840.70	2,661
4216 · Staff Insurance	3,164.40	2,651.00	513.40	18,194.92	22,378.00	-4,183.08	16,000
4217 · Staff Insurance CoPay	-217.96	-760.00	542.04	-4,450.33	-8,360.00	3,909.67	0
4218 · Staff Pension	1,252.99	1,253.00	-0.01	13,782.89	13,783.00	-0.11	15,036
4219 · Staff Expenses	0.00	0.00	0.00	1,560.91	890.87	670.04	2,000
4220 · Staff Conferences & Dues	0.00	25.00	-25.00	100.00	275.00	-175.00	300
4221 · Staff Vacation Coverage	125.00	17.00	108.00	2,350.00	183.00	2,167.00	200
Total 4200 · Staff	22,396.31	21,458.00	938.31	235,885.30	230,141.87	5,743.43	252,795
Total 4000 · Personnel Expenses	32,862.96	30,691.52	2,171.44	337,586.12	331,710.54	5,875.58	363,601
5000 · Expenses							
5100 · Facilities							
5105 · Payroll & Banking Services	137.25	167.00	-29.75	1,697.69	1,837.00	-139.31	2,000
5110 · Copier	1,025.76	583.00	442.76	7,528.13	6,417.00	1,111.13	7,000
5111 · Office Phones	0.00	167.00	-167.00	2,279.64	1,833.00	446.64	2,000
5112 · Postage	98.00	83.00	15.00	611.65	917.00	-305.35	1,000
5113 · Office Supplies	560.95	375.00	185.95	3,923.44	4,125.00	-201.56	4,500
5114 · Web Hosting, Calendar, Support	309.23	208.00	101.23	2,284.37	2,292.00	-7.63	2,500
5115 · Technology Hardware	169.98	500.00	-330.02	5,936.44	5,500.00	436.44	6,000
5116 · Coffee & Snacks	163.41	208.00	-44.59	1,787.80	2,292.00	-504.20	2,500
5118 · Contract HVAC Maintenance	1,558.20	1,626.65	-68.45	2,931.55	3,000.00	-68.45	3,000
5151 · Electric	851.23	1,250.00	-398.77	13,673.14	13,750.00	-76.86	15,000
5152 · Gas	210.92	292.00	-81.08	4,818.98	3,208.00	1,610.98	3,500
5153 · Water	151.80	208.00	-56.20	1,914.77	2,292.00	-377.23	2,500
5154 · Security - Stanley/Southmorelan	150.00	0.00	150.00	2,448.08	2,550.00	-101.92	2,550
5155 · Trash Removal	265.85	167.00	98.85	2,226.84	1,833.00	393.84	2,000
5157 · Building & Cleaning Supplies	1,566.35	583.00	983.35	5,303.35	6,417.00	-1,113.65	7,000
5159 · Building Maintenance	879.80	625.00	254.80	6,612.44	6,875.00	-262.56	7,500
5160 · Grounds Maintenance	442.17	125.00	317.17	912.36	1,375.00	-462.64	1,500
5161 · Snow Removal	0.00	0.00	0.00	741.11	1,000.00	-258.89	1,000
5163 · Loan (principal and interest)	2,128.60	2,128.60	0.00	23,414.60	23,414.60	0.00	25,543
5164 · Property Insurance	0.00	0.00	0.00	16,393.00	18,060.70	-1,667.70	20,000
Total 5100 · Facilities	10,669.50	9,296.25	1,373.25	107,439.38	108,988.30	-1,548.92	118,593

All Souls Unitarian Universalist Church

Church Operations - Budget vs. Actual

July 2014 through May 2015

	TOTAL						
	May 15	Budget	\$ Over Budget	Jul '14 - May 15	Budget	\$ Over Budget	Working Budget
5200 · Programs							
5201 · Forum/Odyssey/Documentary	510.00	167.00	343.00	2,130.00	1,833.00	297.00	2,000
5202 · Sunday Services	532.44	167.00	365.44	1,592.19	1,833.00	-240.81	2,000
5211 · Religious Education	192.72	367.00	-174.28	3,300.62	4,033.00	-732.38	4,400
5241 · Music Program	1,910.00	1,000.00	910.00	16,214.24	11,000.00	5,214.24	12,000
5252 · Child Care - Events	120.00	83.00	37.00	320.00	913.00	-593.00	1,000
Total 5200 · Programs	3,265.16	1,784.00	1,481.16	23,557.05	19,612.00	3,945.05	21,400
5300 · Membership							
5301 · Membership	0.00	0.00	0.00	1,051.00	400.00	651.00	400
5302 · Stewardship	0.00	83.00	-83.00	281.87	917.00	-635.13	1,000
Total 5300 · Membership	0.00	83.00	-83.00	1,332.87	1,317.00	15.87	1,400
5400 · Social Responsibility							
5401 · SRB	0.00			111.96			
5402 · Social Justice Collection	982.74	982.74	0.00	2,526.91	4,841.91	-2,315.00	5,000
5404 · Partner Church-Romania	0.00	0.00	0.00	1,350.00	1,350.00	0.00	1,350
5406 · reStart	66.09	183.00	-116.91	1,240.51	2,017.00	-776.49	2,200
5411 · MORE2 Dues	0.00	0.00	0.00	2,250.00	2,250.00	0.00	2,250
Total 5400 · Social Responsibility	1,048.83	1,165.74	-116.91	7,479.38	10,458.91	-2,979.53	10,800
5500 · Institutional Administration							
5501 · Board of Trustees	0.00	25.00	-25.00	86.40	275.00	-188.60	300
5502 · Human Resources	0.00	0.00	0.00	260.00	237.51	22.49	300
5503 · Caring Connection	894.00	125.00	769.00	2,499.78	1,375.00	1,124.78	1,500
5504 · PSD Dues	0.00	0.00	0.00	250.00	250.00	0.00	250
5505 · UUA Dues	0.00	250.00	-250.00	1,000.00	1,000.00	0.00	1,000
Total 5500 · Institutional Administration	894.00	400.00	494.00	4,096.18	3,137.51	958.67	3,350
Total 5000 · Expenses	15,877.49	12,728.99	3,148.50	143,904.86	143,513.72	391.14	155,543
Total Expense	48,740.45	43,420.51	5,319.94	481,490.98	475,224.26	6,266.72	519,144
Net Income	-14,957.90	-7,513.60	-7,444.30	-54,774.23	-38,162.52	-16,611.71	0

All Souls Unitarian Universalist Church Simpson House - Budget vs. Actual July 2014 through May 2015

	TOTAL						
	May 15	Budget	\$ Over Budget	Jul '14 - May 15	Budget	\$ Over Budget	Working Budget
Income							
9000 · Simpson House							
9300 · Income							
9301 · Event Rentals	7,965.00	5,833.00	2,132.00	51,341.00	64,167.00	-12,826.00	70,000
9302 · Office Rentals	600.00	600.00	0.00	6,800.00	6,600.00	200.00	7,200
9303 · Linen Fees	330.00	250.00	80.00	2,081.00	2,750.00	-669.00	3,000
Total 9300 · Income	8,895.00	6,683.00	2,212.00	60,222.00	73,517.00	-13,295.00	80,200
Total 9000 · Simpson House	8,895.00	6,683.00	2,212.00	60,222.00	73,517.00	-13,295.00	80,200
Total Income	8,895.00	6,683.00	2,212.00	60,222.00	73,517.00	-13,295.00	80,200
Expense							
9600 · Facilities Manager							
9601 · Manager's Commission	1,076.80	1,167.00	-90.20	11,562.70	12,833.00	-1,270.30	14,000.00
Total 9600 · Facilities Manager	1,076.80	1,167.00	-90.20	11,562.70	12,833.00	-1,270.30	
9700 · Facilities & Admin							
9701 · Electric	404.47	583.00	-178.53	6,955.63	6,417.00	538.63	7,000
9702 · Gas	227.22	208.00	19.22	3,421.23	2,292.00	1,129.23	2,500
9703 · Trash Removal	88.62	100.00	-11.38	1,397.25	1,100.00	297.25	1,200
9704 · Water	240.34	250.00	-9.66	2,192.24	2,750.00	-557.76	3,000
9705 · Cleaning Supplies	0.00	67.00	-67.00	148.43	733.00	-584.57	800
9707 · Linens & Event Supplies	313.10	250.00	63.10	2,424.65	2,750.00	-325.35	3,000
9708 · Maintenance & Repairs	995.20	417.00	578.20	2,744.91	4,583.00	-1,838.09	5,000
9709 · Phones	132.31	208.00	-75.69	1,483.98	2,292.00	-808.02	2,500
9710 · Office Supplies	20.65	42.00	-21.35	133.67	458.00	-324.33	500
9711 · Advertising & Printing	69.93	58.00	11.93	69.93	642.00	-572.07	700
9712 · Transfer to Church	0.00	0.00	0.00	0.00	0.00	0.00	40,000
Total 9700 · Facilities & Admin	2,491.84	2,183.00	308.84	20,971.92	24,017.00	-3,045.08	66,200
Total Expense	3,568.64	3,350.00	218.64	32,534.62	36,850.00	-4,315.38	80,200
Net Income	5,326.36	3,333.00	1,993.36	27,687.38	36,667.00	-8,979.62	0